

West Virginia
Board of Accountancy
106 Capitol Street, Suite 100
Charleston, West Virginia 25301
(304) 558-3557
Fax: (304) 558-3557



APPLICATION FOR INITIAL CERTIFICATE/LICENSE CERTIFIED PUBLIC ACCOUNTANT

Certification/License Fee Required \$120.00

Effective September 15, 2002, applicants for certification in West Virginia must have one year of public accounting experience in the four-year period immediately preceding his or her application. Qualifying experience consists of any type of service or advice involving the use of accounting, attestation, compilation, management advisory, financial advisory, tax or consulting skills. In evaluating the experience of the applicant, the Board shall consider the complexity and diversity of the work performed, as well as any other factor the Board may consider relevant.

The experience requirement may be satisfied by employment in private practice, government, industry, academia or public practice. An applicant's experience must be verified by a licensee. Any person who has been requested by the applicant to provide evidence of the applicant's experience shall comply with the request. Any person who refuses to provide evidence shall, upon request of the Board, explain in writing or in person the basis for his or her refusal.

The Board may require:

- (1) any licensee who has furnished evidence of an applicant's experience to substantiate the information,
- (2) the applicant and/or the licensee to provide documentation supporting the evidence of experience for review by the Board, and/or
- (3) any applicant to appear before it or its representative to supplement, explain, or verify the evidence of experience

PART I: (To be completed by applicant)

Applicant's Full Name _____ SSN _____
Current Address _____ Date of Birth _____
City _____ State _____ Zip _____
Phone _____ E-mail _____
Date CPA Exam Completed _____ State where completed _____

For Board Use: Certificate Number _____ Certification Approval Date _____

PART II: (To be completed by applicant)

As a part of this application, you are required to respond to the following questions:

- | | | |
|---|------------------------------|-----------------------------|
| (1) Have you ever been convicted of a felony? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (2) Have you ever been convicted of a misdemeanor other than a minor traffic violation? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (3) Have you ever been found by a governing body or a state or federal agency to have committed a violation of the statutes or rules governing CPAs or the practice of accounting? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (4) Have you ever been a defendant in any legal proceeding in relation to your individual conduct, competence or ethics in your practice as a CPA? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (5) Have you ever been censured, admonished or reprimanded or had your certificate or license revoked or suspended by any State's licensing board? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (6) Have you ever been censured, admonished or reprimanded or had membership revoked or suspended in any accounting professional organization (such as the AICPA, National Association of Public Accountants, or any State Society of CPAs or Public Accounting organizations)? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (7) Have you been refused admission to practice accounting or any other occupation by any state or federal licensing board? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| (8) Have you been disciplined, reprimanded or sanctioned by any governmental agency? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

(If your answer to any of the above eight questions is **YES**, enclose complete details regarding your answer.)

SIGNATURE

DATE

PRINT NAME

Pursuant to W. Va. Code § 48A-15-303, each applicant for license must answer the following questions and certify, under penalty of false swearing, that these answers are true and correct.

- | | | |
|--|------------------------------|-----------------------------|
| 1. Do you have a child support obligation? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. If the answer to question 1 above is yes, are you in arrearage? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. If the answer to question 2 above is yes, does your arrearage equal or exceed the amount of child support payable for six (6) months? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Are you the subject of a child support related subpoena or warrant? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you make a false statement concerning any question on this application, you may be subject to disciplinary action including, but not limited to, immediate revocation or suspension of your license.

I, _____ do hereby certify, under penalties of perjury and false swearing, that the above questions are true and correct to the best of my knowledge.

Applicant's Signature

Part III: Employer and Dates of Employment Information

As stated in this application, in order for experience to be considered “*qualifying experience*” it must be verified by a licensed CPA or Registered Public Accountant.

I hereby attest that the applicant named above was employed during the following periods of time:

Employer’s Name: _____

Employer’s Address: _____

Dates from _____ to _____

CPA or PA _____

Signature _____ Date _____

Print Name _____ Phone Number _____

Part IV: Types of Experience

I verify that the applicant gained the following types of experience: (check all that apply)

- | | |
|--|--|
| <input type="checkbox"/> Audits of financial statements | <input type="checkbox"/> Preparation of tax returns |
| <input type="checkbox"/> Reviews of financial statements | <input type="checkbox"/> Tax research |
| <input type="checkbox"/> Compilations of financial statements | <input type="checkbox"/> Management advisory services |
| <input type="checkbox"/> Other types of auditing services (describe below) | <input type="checkbox"/> Consulting services using accounting or auditing skills |
| _____ | <input type="checkbox"/> Write-up work and keeping of books of account and records |
| _____ | <input type="checkbox"/> Other accounting duties (describe below) |
| _____ | _____ |
| _____ | _____ |

Was the applicant’s position a full-time position? _____ Yes _____ No

If no, please indicate the approximate number of hours worked during the period(s) of employment. _____
of hours

Based on the information known to me, it is my opinion that such employment should qualify for _____ of full-time
of months
employment.

Part V: Certification of CPA who is attesting to the experience of another

I, _____, do hereby affirm that the information I have supplied in this application on behalf of _____, is true and correct. I understand that if any of the representations are found to be incorrect, such would be considered to be Unprofessional Conduct. Such Unprofessional Conduct shall be brought before the West Virginia Board of Accountancy, or other appropriate authority, for disciplinary action.

Signature of CPA or PA _____ Type or Print Name Legibly _____ Position _____ Certificate # _____ State of Certification _____

Subscribed and sworn before me this _____ day of _____, _____.

Signature of Notary _____ County of _____ For the State of _____

Notary Seal

Current Employer (if different from verifying CPA)**Employer Name:** _____**Employer Street Address or P.O. Box** _____**City:** _____ **State:** _____ **Zip:** _____**Phone:** _____ **E-mail:** _____

Unless otherwise requested, licenses will be issued for a period to begin on the approval date and expire on the 30th day of June following the date of issue. (If you are making application in April or May, you may want to time the submission of your application for a July 1 effective date. Otherwise, you will be required to renew your license to practice for the period beginning July 1 to June 30. If you make application in late November through December 31, you will be required to secure 40 hours of CPE during the next calendar year. You may want to time the submission of your application to allow for a January effective date.) Please be aware that you are prohibited from offering accounting services or signing as a CPA until the effective date of an approved CPA license.)

Please make this license to practice effective on (date) _____. (no later than 45 days after making application.)

FOR OFFICIAL USE ONLY

Fee Remitted: \$ _____

Date Received: _____

Received & Processed by: _____

Action Approved _____ Denied _____

Date of Action _____

☐ Approved ☐ Denied_____
Board Member Signature☐ Approved ☐ Denied_____
Board Member Signature

Other Board Notes: _____
